



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 943, 943-PR, 943-A, and 943A-PR, and 943 (Schedule R)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 943, Employer's Annual Tax Return for Agricultural Employees, 943-PR, Planilla Para La Declaracion Annual De La Contribucion Federal Del Patrono De Empleados Agricolas, 943-A, Agricultural Employer's Record of Federal Tax Liability, and 943A-PR, Registro De La Obligacion Contributiva Del Patrono Agricola, and 943 (Schedule R), Allocation Schedule for Aggregate Form 943 Filers.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional

information or copies of the form and instructions should be directed to Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Forms 943, Employer's Annual Tax Return for Agricultural Employees, 943-PR, Planilla Para La Declaracion Annual De La Contribucion Federal Del Patrono De Empleados Agricolas, 943-A, Agricultural Employer's Record of Federal Tax Liability, and 943A-PR, Registro De La Obligacion Contributiva Del Patrono Agricola, and 943 (Schedule R), Allocation Schedule for Aggregate Form 943 Filers.

OMB Number: 1545-0035.

Form Number: 943, 943-PR, 943-A, 943A-PR, and 943 (Schedule R).

Abstract: Agricultural employers must prepare and file Form 943 and Form 943-PR (Puerto Rico only) to report and pay FICA taxes and income tax voluntarily withheld (Form 943 only). Agricultural employees may attach Forms 943-A and 943A-PR to Forms 943 and 943-PR to show their tax liabilities for semiweekly periods. The information is used to verify that the correct tax has been paid. Form 943 (Schedule R) allows 1) an agent appointed by an employer or payer or 2) a customer who enters into a contract that meets the requirements under 7705(e)(2) or 3)

a client who enters into a service agreement described under Regulations section 31.3504-2(b)(2) with a Certified Professional Employer Organization, to allocate information reported on Form 943 to each client.

Current Actions: Changes were made according to Section 7001 of P.L.116-127 - Payroll credit for required paid sick leave, Section 7003 of P.L. 116-127 Payroll credit for required family leave, Section 2301 of P.L. 116-136 Employee retention credit, and Section 2302 of P.L. 116-136 Delay of payment of employer payroll taxes

New lines were added to report qualified sick leave wages and qualified family leave wages, to calculate the employee share of social security tax on qualified sick and family leave wages, and to report the nonrefundable portion of the credit for qualified sick and family leave wages and retention credit. The instructions will have a worksheet to figure these amounts. Additional lines are added to report total nonrefundable credits, to report the deferred payment of the employer share of social security tax, to report the refundable portion of the credit for qualified sick and family leave wages and refundable portion of the employee retention credit. Editorial changes and lines to report the totals, and request additional information related to the new credits were also added.

Schedule R (Form 943) has been revised to accommodate all

of the new lines added to the 2020 Form 943.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for profit organizations.

Estimated Number of Respondents: 965,698.

Estimated Time Per Respondent: 12r., 53 min.

Estimated Total Annual Burden Hours: 12,440,285.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c)

ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 23, 2020,

Martha Brinson,

Tax Analyst.

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